

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
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**SUPPLEMENTAL ORDER GRANTING
DEBTORS' 210TH OMNIBUS OBJECTION TO CLAIMS**
(Claims for Equity Interests)

Upon the 210th omnibus objection, dated February 24, 2011 (ECF No. 9447) (the “**210th Omnibus Objection**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), filed pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, seeking entry of an order that disallowing and reclassifying the Subject Proofs of Claim as an equity interest, all as more fully described in the 210th Omnibus Objection; and due and proper notice of the 210th Omnibus Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having considered the response to the 210th Omnibus Objection to Claims filed by Dennis and Jill Gallaher (ECF No. 9827), the reply of the Motors Liquidation Company GUC Trust (“**GUC Trust**”)² to the response (ECF No. 10451), and the failure of the claimants to appear at the hearing on the 210th Omnibus Objection to Claims on July 27, 2011 (the “**Hearing**”); and the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 210th Omnibus Objection.

² By operation of the Debtors’ Second Amended Joint Chapter 11 Plan (ECF No. 9836), the GUC Trust has superseded the Debtors as the party responsible for reconciling general unsecured claims.

Court having found and determined that the relief sought in the 210th Omnibus Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 210th Omnibus Objection establish just cause for the relief granted herein; and upon the findings of fact and conclusions of law set forth by this Court at the Hearing; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the relief requested in the 210th Omnibus Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Subject Proofs of Claim listed on Exhibit "A" annexed hereto (the "**Order Exhibit**") are disallowed and reclassified as equity interests; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claims listed on Exhibit "A" annexed to the 210th Omnibus Objection that are not disallowed pursuant to this Order, and any of the claims for equity interests that are reclassified as equity interests; and it is further

ORDERED that the time for a claimant to seek an appeal from the entry of this Order shall begin to run from the date this Order is entered as opposed to the date of the Hearing; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
September 6, 2011

/s/ **Robert E. Gerber**

United States Bankruptcy Judge

CLAIMS TO RECLASSIFY

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Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
DENNIS & JILL GALLAHER 18160 CLEAR SPRING LANE EDEN PRAIRIE, MN 55347	70943	Motors Liquidation Company	\$5,585.95	Equity Interest Claim	Pgs. 1-5
DENNIS & JILL GALLAHER 18160 CLEAR SPRING LANE EDEN PRAIRIE, MN 55347	70970	Motors Liquidation Company	\$5,585.95	Equity Interest Claim	Pgs. 1-5

CLAIMS TO RECLASSIFY

2

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.